



FINANCE DIVISION FREDERICK COUNTY, MARYLAND

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APPLICATION FOR TAX CREDIT FOR DWELLING OWNED BY SPOUSE OF FALLEN EMERGENCY WORKER

The Frederick County Code, Section 1-8-64, permits a property tax credit to be granted, upon application, on the dwelling owned by the surviving spouse of an individual who dies as a result of or in the course of employment as a law enforcement officer or while in the active service of a fire, rescue or emergency medical service ("Fallen Emergency Worker"). The amount of the credit is equal to 100% of the County Property Tax and continues for 5 years, without further application, providing evidence of continued eligibility is filed with the Director of Finance annually. The surviving spouse is eligible for this tax credit beginning in the first taxable year after the date of the Fallen Emergency Worker's death and may apply for this tax credit on or before September 30 of the taxable year for which the credit is requested to begin.

Date of Application: _____ Property Account Number: _____

Owner's Name (Surviving Spouse): _____

Property Address: _____

Emergency Worker's Name: _____

Date of Death: _____

I am requesting the above tax credit on the basis of the following eligibility: (Check One)

- ☐ Above dwelling was owned by the Fallen Emergency Worker at the time of Emergency Worker's death.
- ☐ Fallen Emergency Worker or spouse was domiciled in Maryland at the time of Emergency Worker's death and above dwelling was acquired by spouse within 2 years of the date of death. If so, please complete the following:

Domiciled in Maryland ☐ Fallen Emergency Worker ☐ Spouse ☐ Both

Address at date of death: _____ Date dwelling acquired: _____

- ☐ Credit previously granted on another property to be transferred to this property. If so, please complete the following:

Original Property Account Number: _____ Original Property Address: _____

I understand that I will be required to provide the Frederick County Government Director of Finance an annual statement of continued eligibility for this tax credit, which will include a copy of my prior year Federal Income Tax Return.

Signature of Applicant/Owner

Please attach Fallen Emergency Worker's death certificate, Annual Statement of Eligibility completed by spouse, and Certification of Service that has been completed by the Chief of the Law Enforcement, Fire, Rescue or Emergency Medical Service for the jurisdiction that employed the Fallen Emergency Worker.

(Do Not Write Below This Line)

Tax Year _____

Assessment _____

County Tax _____

Amount of Credit _____

Approved: _____

Disapproved: _____

Reason: _____